

House File 2148 - Introduced

HOUSE FILE 2148

BY FORBES, OURTH, THOMAS,
LENSING, STUTSMAN, COHOON,
KEARNS, STAED, RUFF,
ISENHART, and ANDERSON

A BILL FOR

1 An Act relating to an individual income tax credit for
2 reserve peace officers and including effective date and
3 applicability provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.12, subsection 1, Code 2014, is
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. *0c.* "Reserve peace officer" means a
4 reserve peace officer as defined in section 80D.1A who has met
5 the minimum training standards established by the Iowa law
6 enforcement academy pursuant to chapter 80D.

7 Sec. 2. Section 422.12, subsection 2, Code 2014, is amended
8 by adding the following new paragraph:

9 NEW PARAGRAPH. *d.* (1) A reserve peace officer credit equal
10 to fifty dollars to compensate the taxpayer for services as a
11 reserve peace officer if the reserve peace officer served for
12 the entire tax year.

13 (2) If the taxpayer is not a reserve peace officer for
14 the entire tax year, the maximum amount of the credit shall
15 be prorated and the amount of credit for the taxpayer shall
16 equal the maximum amount of credit for the tax year, divided
17 by twelve, multiplied by the number of months in the tax year
18 the taxpayer was a reserve peace officer. The credit shall be
19 rounded to the nearest dollar. If the taxpayer is a reserve
20 peace officer any part of a month, the taxpayer shall be
21 considered a reserve peace officer for the entire month.

22 (3) If the taxpayer is a reserve peace officer during the
23 same month as the taxpayer is a volunteer fire fighter or
24 volunteer emergency medical services personnel, as defined in
25 this section, a credit may be claimed for only one position for
26 that month under either this paragraph or paragraph "c".

27 (4) The taxpayer is required to have a written statement
28 from the chief of police, sheriff, commissioner of public
29 safety, or other appropriate supervisor verifying that the
30 taxpayer was a reserve peace officer for the months for which
31 the credit under this paragraph is claimed.

32 Sec. 3. EFFECTIVE DATE. This Act takes effect January 1,
33 2015.

34 Sec. 4. APPLICABILITY. This Act applies to tax years
35 beginning on or after January 1, 2015.

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EXPLANATION

2

The inclusion of this explanation does not constitute agreement with
the explanation's substance by the members of the general assembly.

3

4 This bill provides a nonrefundable individual income tax
5 credit for an individual who is a reserve peace officer who
6 meets the minimum training standards and who served as a
7 reserve peace officer for the entire tax year. The credit
8 is to compensate the individual for services as a reserve
9 peace officer. The amount of the credit equals \$50. If the
10 individual was not a reserve peace officer for the entire tax
11 year, the amount of the credit is prorated based upon the
12 months of service as a reserve peace officer. If the taxpayer
13 is also a volunteer fire fighter or volunteer emergency medical
14 services personnel for which a credit is allowed under Code
15 section 422.12 for any month, the taxpayer shall only be
16 allowed to claim a credit for one position for that month.
17 The bill takes effect January 1, 2015, and applies to tax
18 years beginning on or after that date.